

## Article - Tax - Property

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§6–101.

(a) (1) Except as otherwise provided in this article, all property located in this State is subject to assessment and property tax and is taxable to the owner of the property.

(2) Property subject to assessment and tax under this article includes property owned or leased by the United States or any agency or department of the United States, to the fullest extent possible under the Constitution of the United States and the laws of the United States.

(b) Intangible personal property is not subject to assessment and property tax.

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